

DECLARATION FOR PATENT APPLICATION/POWER OF ATTORNEY

The present application is a continuation-in-part of United States Application No. 10/271274 filed 16 October 2002.

As a below named inventor, I hereby declare that:

My residence, mailing address, and citizenship are as stated below next to my name. I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled: **Tool Including Tool Bit and Handle**, the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56.

I hereby claim the benefit under Title 35, United States Code § 120 of any U.S. application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in that/those prior application(s) in the manner provided by the first paragraph of *Title 35, United States Code, § 112*, I acknowledge the duty to disclose information which is material to patentability as defined in *Title 37, Code of Federal Regulations, § 1.56* which became available between the filing date of the prior application(s) and the filing date of this application:

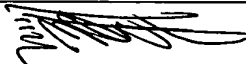
<i>Application Number</i>	<i>Filing Date</i>	<i>Status - Patented, Pending or Abandoned</i>
10/271274	October 16, 2002	Allowed

POWER OF ATTORNEY: As a named inventor, I (we) hereby appoint:

Mr. Charles E. Baxley
Hart, Baxley, Daniels & Holton
90 John Street, Suite 309, New York,
NY 10038, USA
TEL: 1-212-7917200

as my/our attorney(s) or agent(s), with full process of substitution and revocation, to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of Sole Inventor: Mou-Tang LIOU	
Residence: No.57, Kung Yeh North Road, Nan Kang Industrial Park, Nantou City, Nantou Hsien, Taiwan.	
Mailing Address: Same as residence	
Country: Taiwan	Citizenship Taiwanese
Inventor's Signature: 	Date: February 20, 2004